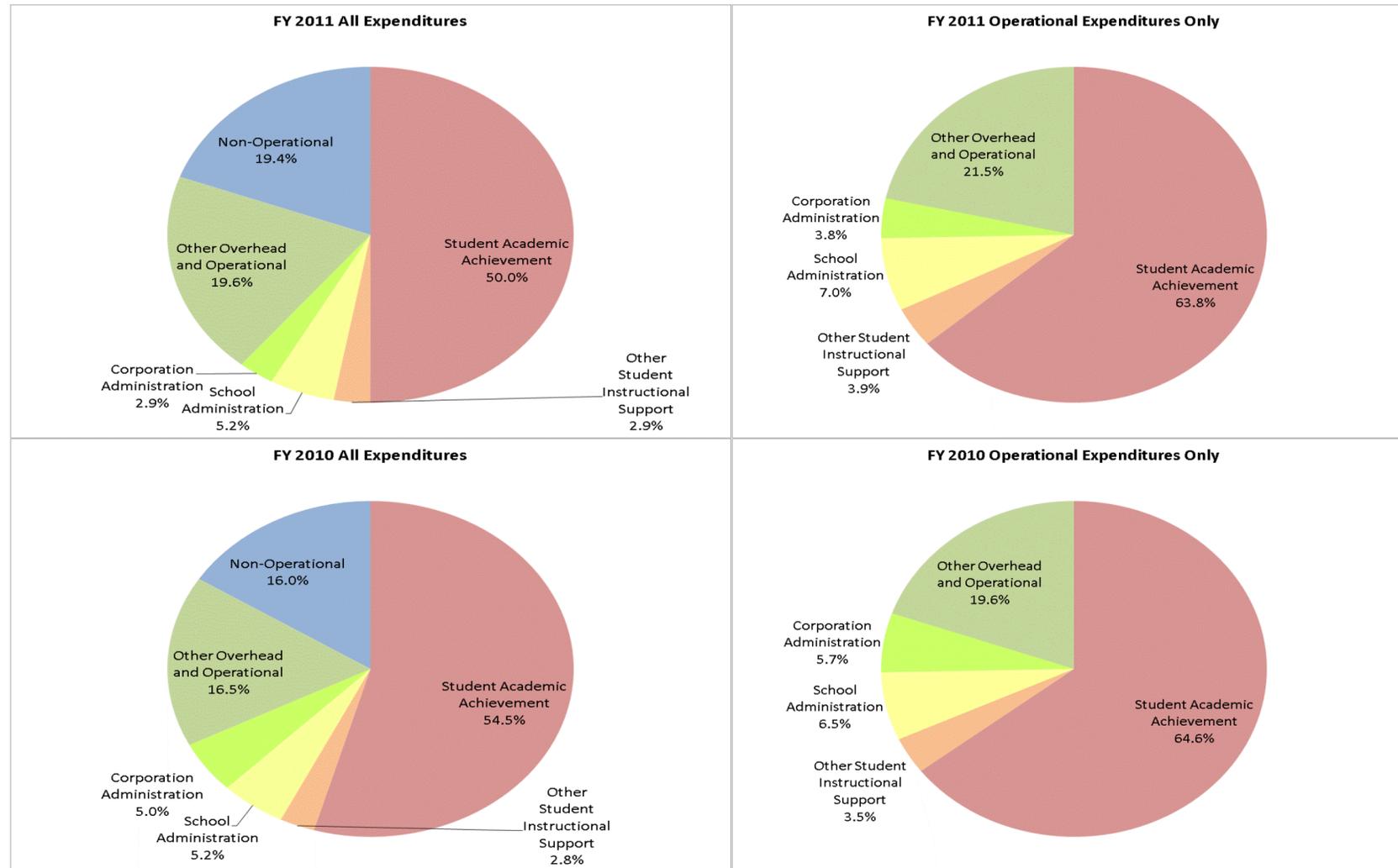


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Rochester Community Sch Corp (2645)**

Rochester Community Sch Corp (2645)

Student Instructional Category	FY01 % of Total		FY06 % of Total		FY10 % of Total		FY11 % of Total	
	FY 2001	Exp	FY 2006	Exp	FY 2010	Exp	FY 2011	Exp
Student Academic Achievement	\$8,441,809	54.7%	\$9,302,945	54.8%	\$10,520,703	54.5%	\$9,521,850	50.0%
Student Instructional Support	\$1,026,441	6.7%	\$1,380,155	8.1%	\$1,539,726	8.0%	\$1,537,154	8.1%
Overhead and Operational	\$2,768,178	17.9%	\$3,473,989	20.5%	\$4,150,171	21.5%	\$4,280,520	22.5%
Nonoperational	\$3,196,274	20.7%	\$2,819,507	16.6%	\$3,091,107	16.0%	\$3,689,634	19.4%
Grand Total	\$15,432,702		\$16,976,596		\$19,301,707		\$19,029,160	

	FY 2001	FY 2006	FY 2010	FY 2011
Student Instructional Expenditures (Academic Achievement plus Support)	61.4%	62.9%	62.5%	58.1%



**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Rochester Community Sch Corp (2645)**

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten		\$71,186	\$211,927	\$219,070		208%	3%
	11100 Regular Programs; Elementary	\$2,676,271	\$2,676,425	\$3,363,446	\$2,971,587	11%	11%	-12%
	11200 Regular Programs; Middle/Junior High	\$1,309,846	\$1,256,821	\$1,545,476	\$1,454,505	11%	16%	-6%
	11300 Regular Programs; High School	\$1,399,342	\$1,349,783	\$1,997,941	\$1,985,804	42%	47%	-1%
	11350 Regular Programs; High School; Academic Honors Diploma	\$13,651	\$11,013			-100%	-100%	
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs		\$25,309	\$57,219	\$45,797		81%	-20%
	11420 Vocational Education; Agriculture B	\$40,928	\$57,935	\$81,234	\$85,390	109%	47%	5%
	11450 Vocational Education; Consumer and Homemaking	\$54,275	\$42,458	\$52,448	\$53,344	-2%	26%	2%
	11510 Vocational Education; Cooperative Education	\$15,752	\$15,601	\$19,999	\$20,326	29%	30%	2%
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School		\$14,000	\$48,660	\$47,514		239%	-2%
	12110 Gifted And Talented; Gifted and Talented	\$12,829	\$7,299			-100%	-100%	
	12210 Mental Disabilities; Mild Mental Disabilities	\$41,451	\$10,085	\$13,179	\$75,749	83%	> 500%	475%
	12320 Physical Impairment; Multiple Disabilities				\$2,458			
	12350 Physical Impairment; Homebound	\$3,330	\$1,001	\$1,252	\$11,760	253%	> 500%	> 500%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time				\$10,213			
	12510 Culturally Different; Communication Disorders				\$96,991			
	12710 Equal Opportunity At Risk	\$109,904	\$49,851	\$39,789	\$37,500	-66%	-25%	-6%
	12810 Special Education Preschool	\$72,945	\$57,929	\$34,470	\$33,561	-54%	-42%	-3%
	12900 Other Special Programs	\$3,578	\$235	\$235	\$571	-84%		143%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$3,812	\$4,836	\$6,219	\$5,973	57%	24%	-4%
	13300 Adult/Continuing Education Programs; Occupational Programs			\$22,954	\$216			-99%
	14100 Summer School Programs; Elementary	\$24,350	\$24,497	\$45,875	\$27,052	11%	10%	-41%
	14200 Summer School Programs; Middle/Junior High School	\$4,595	\$5,079	\$89		-100%	-100%	-100%
	14300 Summer School Programs; High School	\$67,834	\$64,282	\$41,272	\$6,876	-90%	-89%	-83%
	16100 Remediation Testing	\$80,241	\$41,230	\$21,347	\$12,334	-85%	-70%	-42%
	16200 Preventive Remediation	\$12,432	\$11,177	\$9,172	\$261	-98%	-98%	-97%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participat	\$92,552	\$87,157	\$91,020	\$155,541	68%	78%	71%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$644,610	\$953,739	\$1,155,433	\$800,730	24%	-16%	-31%
	22110 Improvement of Instruction; Service Area Direction			\$28,294	\$7,023			-75%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$32,498	\$19,170	\$168,008	\$21,608	-34%	13%	-87%
	22130 Improvement of Instruction; Instructional Staff Training	\$21,337	\$133,850	\$158,046	\$222,059	> 500%	66%	41%
	22220 Library/Media Services; School Library	\$214,794	\$240,991	\$229,072	\$220,616	3%	-8%	-4%
	22230 Library/Media Services; Audiovisual	\$1,973	\$3,520	\$3,031	\$1,531	-22%	-57%	-49%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$17,727	\$2,972	\$1,789	\$9,366	-47%	215%	423%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$30,764				-100%		
	22360 Instruction, Related Technology; Network Support	\$51,019	\$419,637	\$852,125	\$808,273	> 500%	93%	-5%
	22900 Other Support Service, Instructional Staff			\$11,014	\$1,656			-85%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$116,436	\$119,720	\$196,550	\$45,028	-61%	-62%	-77%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$5,920	\$21,244	\$12,120	\$23,568	298%	11%	94%
	26497 2007 Account Code - Teachers Retirement Fund	\$306,277	\$366,052					
Student Academic Achievement Total		\$7,483,275	\$8,165,848	\$10,520,703	\$9,521,850	27%	17%	-9%
Student Instructional Support								
	21210 Guidance Services; Service Area Direction		\$34,867	\$97,278	\$98,475		182%	1%
	21220 Guidance Services; Counseling Services	\$204,924	\$263,330	\$281,055	\$279,010	36%	6%	-1%
	21230 Guidance Services; Appraisal Services	\$4,789				-100%		
	21320 Health Services; Medical Services				\$2,159			
	21340 Health Services; Nurse Services	\$95,820	\$110,018	\$160,201	\$161,652	69%	47%	1%
	21430 Psychological Counseling		\$1,744				-100%	
	21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Services				\$5,477			
	21890 Special Education Administration; Other Special Education Administration				\$401			
	24100 Office of The Principal	\$497,708	\$613,659	\$877,393	\$870,359	75%	42%	-1%
	24900 Other Support Services, School Administration	\$81,564	\$129,655	\$123,799	\$119,622	47%	-8%	-3%
Student Instructional Support Total		\$884,805	\$1,153,273	\$1,539,726	\$1,537,154	74%	33%	0%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$56,490	\$65,138	\$114,227	\$94,706	68%	45%	-17%
	23150 Board of Education; Legal Services	\$28,707	\$49,532	\$384,770	\$45,595	59%	-8%	-88%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Rochester Community Sch Corp (2645)

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
	23160 Board of Education; Promotion Expenses	\$2,422	\$5,149	\$13,114	\$6,215	157%	21%	-53%
	23190 Board of Education; Other Governing Body Services	\$3,794	\$5,396	\$15,474	\$12,635	233%	134%	-18%
	23210 Executive Administration; Office of The Superintendent	\$156,368	\$173,088	\$308,314	\$319,729	104%	85%	4%
	23220 Executive Administration; Community Relations	\$4,598				-100%		
	23290 Executive Administration; Other Executive Administration Services	\$13,649	\$14,278	\$18,716	\$13,675	0%	-4%	-27%
	25110 Fiscal Services; Office of The Business Manager	\$121,492	\$86,054	\$841	\$883	-99%	-99%	5%
	25140 Fiscal Services; Receiving and Disbursing Funds		\$2	\$110	\$2,060		> 500%	> 500%
	25160 Fiscal Services; Financial Accounting	\$527	\$669	\$568	\$1,527	190%	128%	169%
	25191 Other Fiscal Services; Refund of Revenue	\$10,710	\$16,932	\$1,555	\$24,666	130%	46%	> 500%
	25192 Other Fiscal Services; Petty Cash	\$260	\$500	\$340	\$240	-8%	-52%	-29%
	25193 Other Fiscal Services; Printed Forms	\$445				-100%		
	25196 Other Fiscal Services; Cash Change	\$315	\$480	\$360	\$360	14%	-25%	0%
	25720 Personnel Services; Recruitment and Placement			\$823	\$1,835			123%
	25790 Personnel Services; Other Professional Services			\$11,248	\$18,615			65%
	25810 Administrative Technology Services; Technology Services Supervision And Administration			\$1,004	\$561			-44%
	25840 Administrative Technology Services; Systems Operations			\$102,868				-100%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$835,948	\$1,026,865	\$1,286,431	\$1,241,514	49%	21%	-3%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$26,237	\$32,598	\$43,879	\$56,976	117%	75%	30%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$65,067	\$101,462	\$157,690	\$251,534	287%	148%	60%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,755	\$1,919					
	26499 2007 Account Code - Other	\$3,250	\$9,498					
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$7,533	\$19,034	\$15,930	\$19,475	159%	2%	22%
	26600 Operation and Maintenance of Plant Services; Security Services	\$3,166	\$6,434	\$3,000		-100%	-100%	-100%
	26700 Operation and Maintenance of Plant Services; Insurance	\$104,497	\$256,472	\$141,004	\$59,081	-43%	-77%	-58%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant			\$4,370	\$2,121			-51%
	27010 Student Transportation; Service Area Direction	\$28,032	\$51,214	\$70,870	\$84,249	201%	65%	19%
	27100 Student Transportation; Vehicle Operation	\$232,955	\$249,393	\$359,264	\$379,923	63%	52%	6%
	27200 Student Transportation; Monitoring Services		\$49,989				-100%	
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$110,662	\$153,403	\$191,196	\$188,013	70%	23%	-2%
	27400 Student Transportation; Purchase of School Buses	\$98,724			\$361,424	266%		
	27500 Student Transportation; Insurance on Buses	\$25,309		\$12,983	\$14,062	-44%		8%
	27700 Student Transportation; Contracted Transportation Services		\$51				-100%	
	27900 Student Transportation; Other Student Transportation Services	\$35,997	\$77,477	\$25	\$522	-99%	-99%	> 500%
	27910 Student Transportation; Bus Driver Training	\$2,538	\$2,111			-100%	-100%	
	31100 Food Services Operations; Service Area Direction	\$31,846	\$35,843	\$59,588	\$53,193	67%	48%	-11%
	31200 Food Services Operations; Food Preparation and Dispensing	\$216,736	\$263,802	\$445,033	\$643,953	197%	144%	45%
	31300 Food Services Operations; Food Delivery	\$541	\$272	\$415	\$667	23%	145%	61%
	31400 Food Services Operations; Food Purchases	\$275,177	\$354,571	\$313,832	\$308,493	12%	-13%	-2%
	31900 Other Food Services	\$60,220	\$89,817	\$70,331	\$72,019	20%	-20%	2%
Overhead and Operational Total		\$2,565,967	\$3,199,444	\$4,150,171	\$4,280,520	67%	34%	3%
Nonoperational								
	33200 Community Recreation	\$26,575	\$28,927	\$8,457	\$4,305	-84%	-85%	-49%
	33300 Civic Services	\$105				-100%		
	33400 Athletic Coaches	\$153,134	\$164,505	\$42,785	\$63,822	-58%	-61%	49%
	33940 Child Care Services			\$69	\$16			-77%
	40100 Facilities Acquisition and Construction; Service Area Direction				\$102			
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$33,332	\$45,882	\$5,305	\$20,694	-38%	-55%	290%
	43000 Facilities Acquisition and Construction; Professional Services	\$45,587	\$6,744	\$34,854	\$213,316	368%	> 500%	> 500%
	45100 Building Acquisition, Construction and Improvements	\$119,042	\$211,773	\$760,664	\$1,259,311	> 500%	495%	66%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$95,579	\$65,000			-100%	-100%	
	45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$54,669				-100%		
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$20,438	\$24,320	\$48,310	\$43,525	113%	79%	-10%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$977				-100%		
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$480,769	\$51,814	\$156,429	\$41,373	-91%	-20%	-74%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$16,549				-100%		
	51100 Debt Services; Principal on Debt; Bonds	\$170,192				-100%		
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt		\$237,927	\$120,000			-100%	-100%
	52100 Debt Services; Interest on Debt; Bonds	\$33,393				-100%		
	52200 Debt Services; Interest on Debt; Temporary Loans		\$40,872				-100%	
	52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt		\$19,670	\$2,634			-100%	-100%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,790,000	\$1,785,500	\$1,777,950	\$1,966,222	10%	10%	11%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Rochester Community Sch Corp (2645)

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
	53200 Debt Services; Lease Rental; Equipment ; Principal		\$3,648	\$46,943	\$43,453		> 500%	-7%
	53250 Debt Services; Lease Rental; Equipment ; Interest			\$95	\$56			-42%
	54200 Common School Fund; Principal	\$118,875	\$96,375	\$85,188		-100%	-100%	-100%
	59100 Other Debt Services Obligations; Registrars Fee				\$33,439			
	60700 Nonprogramed Charges; Scholarships	\$758	\$770	\$1,425		-100%	-100%	-100%
Nonoperational Total		\$3,159,976	\$2,783,728	\$3,091,107	\$3,689,634	17%	33%	19%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$55,334	\$42,029					
	26492 2007 Account Code - Social Security	\$615,980	\$632,723					
	26493 2007 Account Code - Workmen's Compensation	\$31,823	\$65,224					
	26494 2007 Account Code - Group Insurance	\$615,572	\$931,370					
	26496 2007 Account Code - Unemployment Compensation	\$1,533	\$956					
	26498 2007 Account Code - Severance / Early Retirement Pay	\$18,438	\$2,000					
Prorated By Fund Total		\$1,338,680	\$1,674,303					